

FYE 2009 Review - Annual Financial Report

School District: Calloway County
 Audit Firm Name: Howe & Melton, LLP
 Date: 2/8/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	7,118,977.86	7,118,977.86	0.00	7,149,116.00	-30,138.14	The difference is Indirect cost reimbursements; see page 18 of audit report
Revenue (State) - 3900 (On-Behalf Payments)	0.00	4,421,759.40	-4,421,759.40	0.00	4,421,759.40	
Revenue (State) - 3XXX (Not 3900)	11,364,433.19	11,364,433.19	0.00	15,786,193.00	-4,421,759.81	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	18,483,411.05	22,905,170.45	-4,421,759.40	22,935,309.00	-30,138.55	
Expenditures-Not including Transfers Out or On Behalf	17,457,833.71	17,457,818.71	15.00	21,766,962.00	-4,309,143.29	
Expenditures-On Behalf	0.00	4,421,759.40	-4,421,759.40	0.00	4,421,759.40	
Total Expenditures	17,457,833.71	21,879,578.11	-4,421,744.40	21,766,962.00	112,616.11	
Excess (Deficiency) of Revenues Over Expenditures	1,025,577.34	1,025,592.34	-15.00	1,168,347.00	-142,754.66	
Other Financing Sources - Not Transfers In	5,052.60	5,053.00	-0.40	5,053.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	30,138.44	30,138.44	0.00	0.00	30,138.44	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	38,334.86	38,334.86	0.00	150,950.00	-112,615.14	
Total Other Financing Sources, Uses and Transfers	-3,143.82	-3,143.42	-0.40	-145,897.00	142,753.58	
Net Change in Fund Balance	1,022,433.52	1,022,448.92	-15.40	1,022,450.00	-1.08	
Beginning Fund Balance - July 1	7,108,774.30	7,108,774.30	0.00	7,395,773.00	-286,998.70	Beginning balance differences to be determined
Ending Balance - June 30	8,131,207.82	8,131,223.22	-15.40	8,418,223.00	-286,999.78	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	4,421,759.40	-4,421,759.40	4,421,759.00	0.40	See page 40 of audit report, note 16, On behalf payments \$4,421,759.
On-Behalf Expenditures by Fund	0.00	4,421,759.40	-4,421,759.40	0.00	4,421,759.40	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	82,715.29	128,915.29	-46,200.00	128,916.00	-0.71	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,492,427.36	1,492,427.36	0.00	1,492,427.00	0.36	
Revenue (Federal) – 4XXX	2,030,223.88	2,030,223.88	0.00	2,030,224.00	-0.12	
Total Revenues	3,605,366.53	3,651,566.53	-46,200.00	3,651,567.00	-0.47	
Expenditures-Not including Transfers Out and not 0280	3,639,688.09	3,685,888.09	-46,200.00	3,716,027.00	-30,138.91	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	3,639,688.09	3,685,888.09	-46,200.00	3,716,027.00	-30,138.91	
Excess (Deficiency) of Revenues Over Expenditures	-34,321.56	-34,321.56	0.00	-64,460.00	30,138.44	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	64,460.00	64,460.00	0.00	64,460.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	30,138.44	30,138.44	0.00	0.00	30,138.44	
Total Other Financing Sources, Uses and Transfers	34,321.56	34,321.56	0.00	64,460.00	-30,138.44	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	2,528.03	2,528.03	0.00	2,528.00	0.03	
Revenue (State) – 3XXX	280,489.00	280,489.00	0.00	280,489.00	0.00	
Total Revenues	283,017.03	283,017.03	0.00	283,017.00	0.03	
Expenditures-Not including Transfers Out	72,067.75	72,067.75	0.00	72,067.00	0.75	
Total Expenditures	72,067.75	72,067.75	0.00	72,067.00	0.75	
Excess (Deficiency) of Revenues Over Expenditures	210,949.28	210,949.28	0.00	210,950.00	-0.72	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	210,949.28	210,949.28	0.00	210,950.00	-0.72	
Beginning Fund Balance - July 1	74,128.46	74,128.46	0.00	74,128.00	0.46	
Ending Balance - June 30	285,077.74	285,077.74	0.00	285,078.00	-0.26	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	704,961.35	704,961.35	0.00	704,961.00	0.35	
Revenue (State) – 3XXX	298,019.00	298,019.00	0.00	298,019.00	0.00	
Total Revenues	1,002,980.35	1,002,980.35	0.00	1,002,980.00	0.35	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	1,002,980.35	1,002,980.35	0.00	1,002,980.00	0.35	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	865,534.17	865,534.17	0.00	865,534.00	0.17	
Total Other Financing Sources, Uses and Transfers	-865,534.17	-865,534.17	0.00	-865,534.00	-0.17	
Net Change in Fund Balance	137,446.18	137,446.18	0.00	137,446.00	0.18	
Beginning Fund Balance - July 1	69,781.10	69,781.10	0.00	69,781.00	0.10	
Ending Balance - June 30	207,227.28	207,227.28	0.00	207,227.00	0.28	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	12,152.59	12,152.59	0.00	12,153.00	-0.41	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	12,152.59	12,152.59	0.00	12,153.00	-0.41	
Expenditures-Not including Transfers Out	3,195,395.32	3,235,412.92	-40,017.60	3,235,414.00	-1.08	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	3,195,395.32	3,235,412.92	-40,017.60	3,235,414.00	-1.08	
Excess (Deficiency) of Revenues Over Expenditures	-3,183,242.73	-3,223,260.33	40,017.60	-3,223,261.00	0.67	
Other Financing Sources - Not Transfers In - Not 52XX	3,422,044.88	3,422,044.88	0.00	0.00	3,422,044.88	
Other Financing Sources - Transfers In Only – 52XX Transfers	50,701.32	0.00	50,701.32	3,422,045.00	-3,422,045.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	76,826.46	26,125.14	50,701.32	26,125.00	0.14	
Total Other Financing Sources, Uses and Transfers	3,395,919.74	3,395,919.74	0.00	3,395,920.00	-0.26	
Net Change in Fund Balance	212,677.01	172,659.41	40,017.60	172,659.00	0.41	
Beginning Fund Balance - July 1	0.00	0.00	0.00	237,862.00	-237,862.00	Beginning balance differences to be determined
Ending Balance - June 30	212,677.01	172,659.41	40,017.60	410,521.00	-237,861.59	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	4,845.76	4,845.76	0.00	37.00	4,808.76	See page 44 of audit report; differences to be determined
Revenue State (3XXX)	0.00	0.00	0.00	538,455.00	-538,455.00	
Total Revenues	4,845.76	4,845.76	0.00	538,492.00	-533,646.24	
Expenditures - Not Including Transfers Out	870,379.93	870,379.93	0.00	1,525,678.00	-655,298.07	
Total Expenditures	870,379.93	870,379.93	0.00	1,525,678.00	-655,298.07	
Excess (Deficiency) of Revenues Over Expenditures	-865,534.17	-865,534.17	0.00	-987,186.00	121,651.83	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	3,430,718.00	-3,430,718.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	865,534.17	865,534.17	0.00	978,149.00	-112,614.83	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	3,422,045.00	-3,422,045.00	
Total Other Financing Sources, Uses and Transfers	865,534.17	865,534.17	0.00	986,822.00	-121,287.83	
Net Change in Fund Balance	0.00	0.00	0.00	-364.00	364.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	364.00	-364.00	Beginning balance difference to be determined
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	23,391,773.31	27,859,732.71	-4,467,959.40	28,423,518.00	-563,785.29	
Total Expenditures - Governmental Funds	25,235,364.80	29,743,326.80	-4,507,962.00	30,316,148.00	-572,821.20	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-1,843,591.49	-1,883,594.09	40,002.60	-1,892,630.00	9,035.91	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	3,427,097.48	3,427,097.88	-0.40	3,435,771.00	-8,673.12	
Net Change in Fund Balance - Governmental Funds	1,583,505.99	1,543,503.79	40,002.20	1,543,141.00	362.79	
Beginning Fund Balance - July 1 - Governmental Funds	7,252,683.86	7,252,683.86	0.00	7,777,908.00	-525,224.14	
Ending Fund Balance - June 30 - Governmental Funds	8,836,189.85	8,796,187.65	40,002.20	9,321,049.00	-524,861.35	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	746,298.93	746,298.93	0.00	746,299.00	-0.07	
Total Operating Revenues	746,298.93	746,298.93	0.00	746,299.00	-0.07	
Expenditures-Not including Transfers Out or On-behalf	1,614,885.71	1,734,708.60	-119,822.89	1,857,246.00	-122,537.40	
Expenditures-On Behalf	0.00	122,538.34	-122,538.34	0.00	122,538.34	
Expenditures - Depreciation Only (Fund 81)	0.00	33,290.40	-33,290.40	33,290.00	0.40	
Total Operating Expenses	1,614,885.71	1,890,537.34	-275,651.63	1,890,536.00	1.34	
Operating Income (Loss)	-868,586.78	-1,144,238.41	275,651.63	-1,144,237.00	-1.41	
Non-Operating Revenue - Interest Income Only (Local) - 1510	6,791.46	6,791.46	0.00	6,791.00	0.46	
Revenue (State) - 3XXX	18,713.00	18,713.00	0.00	18,713.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	122,538.34	-122,538.34	122,538.00	0.34	
Donated Commodities - 4550	0.00	137,158.00	-137,158.00	137,158.00	0.00	
Revenue (Federal) - 4XXX, not 4550	961,558.00	977,439.00	-15,881.00	977,439.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	500.00	-500.00	500.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	987,062.46	1,263,139.80	-276,077.34	1,263,139.00	0.80	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	118,475.68	118,901.39	-425.71	118,902.00	-0.61	
Beginning Net Assets - July 1	524,048.41	524,048.41	0.00	804,681.00	-280,632.59	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	642,524.09	642,949.80	-425.71	923,583.00	-280,633.20	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	136,542.17	136,542.17	0.00	136,542.00	0.17	
Total Operating Revenues	136,542.17	136,542.17	0.00	136,542.00	0.17	
Expenditures-Not including Transfers Out	185,426.23	214,475.38	-29,049.15	214,476.00	-0.62	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	185,426.23	214,475.38	-29,049.15	214,476.00	-0.62	
Operating Income (Loss)	-48,884.06	-77,933.21	29,049.15	-77,934.00	0.79	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	37,820.78	37,820.78	0.00	37,821.00	-0.22	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	29,049.15	-29,049.15	29,049.00	0.15	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	37,820.78	66,869.93	-29,049.15	66,870.00	-0.07	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-11,063.28	-11,063.28	0.00	-11,064.00	0.72	
Beginning Net Assets - July 1	19,949.56	19,949.56	0.00	19,950.00	-0.44	
Ending Net Assets - June 30	8,886.28	8,886.28	0.00	8,886.00	0.28	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	882,841.10	882,841.10	0.00	882,841.00	0.10	
Total Operating Expenses - Proprietary Funds	1,800,311.94	2,105,012.72	-304,700.78	2,105,012.00	0.72	
Operating Income (Loss) - Proprietary Funds	-917,470.84	-1,222,171.62	304,700.78	-1,222,171.00	-0.62	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,024,883.24	1,330,009.73	-305,126.49	1,330,009.00	0.73	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	107,412.40	107,838.11	-425.71	107,838.00	0.11	
Net Assets, July 1, 2008 - Proprietary Funds	543,997.97	543,997.97	0.00	824,631.00	-280,633.03	See above
Net Assets, June 30, 2009 - Proprietary Funds	651,410.37	651,836.08	-425.71	932,469.00	-280,632.92	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	174,125.11	174,125.11	0.00	0.00	174,125.11	Fiscal Agent Funds are not included in audit report.
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	174,125.11	174,125.11	0.00	0.00	174,125.11	
Deductions	178,184.40	178,184.40	0.00	0.00	178,184.40	
Total Deductions	178,184.40	178,184.40	0.00	0.00	178,184.40	
Change in Net Assets	-4,059.29	-4,059.29	0.00	0.00	-4,059.29	
Beginning Net Assets - July 1	56,764.84	56,764.84	0.00	0.00	56,764.84	
Ending Net Assets - June 30	52,705.55	52,705.55	0.00	0.00	52,705.55	
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	4,348.51	4,348.51	0.00	4,349.00	-0.49	See page 24 of audit report
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	4,348.51	4,348.51	0.00	4,349.00	-0.49	
Deductions	2,518.04	2,518.04	0.00	2,519.00	-0.96	
Total Deductions	2,518.04	2,518.04	0.00	2,519.00	-0.96	
Change in Net Assets	1,830.47	1,830.47	0.00	1,830.00	0.47	
Beginning Net Assets - July 1	293,517.74	293,517.74	0.00	293,518.00	-0.26	
Ending Net Assets - June 30	295,348.21	295,348.21	0.00	295,348.00	0.21	
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	178,473.62	178,473.62	0.00	4,349.00	174,124.62	
Total Deductions - Fiduciary Funds	180,702.44	180,702.44	0.00	2,519.00	178,183.44	
Change in Net Assets - Fiduciary funds	-2,228.82	-2,228.82	0.00	1,830.00	-4,058.82	
Beginning Net Assets July 1 - Fiduciary Funds	350,282.58	350,282.58	0.00	293,518.00	56,764.58	
Ending Net Assets - June 30 - Fiduciary Funds	348,053.76	348,053.76	0.00	295,348.00	52,705.76	
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	122,538.34	-122,538.34	122,538.00	0.34	Refer to page 21 of audit report
Fund 51 - On-Behalf Expenditures	0.00	122,538.34	-122,538.34	122,538.00	0.34	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	118.15	1,617,602.39	-1,617,484.24	1,617,602.00	0.39	See page 33 of audit report
Depreciation Expense - Fund 81	0.00	33,290.40	-33,290.40	33,290.00	0.40	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	4,573,346.89	-4,573,346.89	4,573,422.97	-76.08	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	151,587.00	-151,587.00	See page 40 audit report; On behalf payments are not separated, total sum \$4,573,346
On-Behalf Payments (Audit - KDE Web)	0.00	-4,573,346.89	4,573,346.89	-4,421,835.97	-151,510.92	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	118.15	1,617,602.39	-1,617,484.24	0.00	1,617,602.39	Not evaluated at this time
Change Total assets	-118.15	-1,617,602.39	1,617,484.24	0.00	-1,617,602.39	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-118.15	-1,617,602.39	1,617,484.24	0.00	-1,617,602.39	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	33,290.40	-33,290.40	0.00	33,290.40	Not evaluated at this time
Change Total assets	0.00	-33,290.40	33,290.40	0.00	-33,290.40	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-33,290.40	33,290.40	0.00	-33,290.40	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	118.15	1,650,892.79	-1,650,774.64	0.00	1,650,892.79	See above
Change in Total Fixed Assets	-118.15	-1,650,892.79	1,650,774.64	0.00	-1,650,892.79	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-118.15	-1,650,892.79	1,650,774.64	0.00	-1,650,892.79	